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ELLEN GRZELAK

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Signed: Ellen Grzelak

Customer No. 24024

Patent

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re application of: Gibbs, Alan Timothy )

Examiner: Daniel V. Venne )

Serial No.: 10/554,178 )

Art Unit: 3617 )

Filed: October 21, 2005 )

Confirmation No.: 7862 )

For: AMPHIBIOUS VEHICLE )  
STEERING )

Attorney Docket No.: 30451/04014 )

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**AMENDMENT**

Dear Sir:

In response to the Office Action mailed September 19, 2008, the Applicant's undersigned representative submits the following amendments and remarks. While it is believed that no fees are due, the Commissioner is hereby authorized to charge any and all fees incurred as a result of entering this amendment to Deposit Account No. 03-0172, order number 30451/04014.